Appendix Three-A – Detailed Summary of Adjustments Capital Expenditures

Detailed Summary of Liberty Adjustments to Rate Base (\$000)

Line <u>No.</u>	Description (A)	AFUDC (B)	Procure.	Capital <u>Defer.</u> (D)	ComEd OT (E)	Contract. Overtime Premiums (F)	ComEd Mgmt Planning (G)	Plant Not In Service (H)	TrueUp <u>Cost</u> (I)	NW Proj. TrueUp (J)	Subtotal Operating Statement Adj. (K)
1	Operating Revenues										
2	Other Revenues										
3	Total Operating Revenues										
4	Uncollectible Expense										
5	Production										
6	Distribution										
7	Customer Accounts										
8	Customer Service and Information	onal									
9	Administrative and General										
10	Depreciation & Amortization	(\$226)	(\$164)	(\$2,022)	(\$693)	(\$145)	(\$269)	(\$589)	(\$155)	(\$69)	(\$4,332)
11	Taxes Other Than Income										
12	Total Operating Expenses										
13	Before Income Taxes	(\$226)	(\$164)	(\$2,022)	(\$693)	(\$145)	(\$269)	(\$589)	(\$155)	(\$69)	(\$4,332)
14	State Income Taxes	\$16	\$12	\$143	\$49	\$10	\$19	\$42	\$11	\$5	\$307
15	Federal Income Taxes	\$73	\$53	\$658	\$225	\$47	\$88	\$192	\$51	\$22	\$1,409
16	Deferred Taxes and ITC's Net										
17	Total Operating Expenses	(\$136)	(\$99)	(\$1,221)	(\$419)	(\$87)	(\$163)	(\$356)	(\$94)	(\$41)	(\$2,617)
18	Net Operating Income	\$136	\$99	\$1,221	\$419	\$87	\$163	\$356	\$94	\$41	\$2,617

Net Operating Income

\$2,617

\$2,339

\$2,281

\$53,381

\$4

\$161,972

Description (A)	Detailed S Subtotal Adj. Prior Page (L)	Summary Unrecord. Retire. (M)	New Depr. Method	Info. System CWIP (O)	Revised Depr. Rates (P)	Dist. O&M Expense (Q)	Uncoll. Expense (R)	Cust. Accts. Exp. (S)	Cust. Service & Info. Exp. (T)	A&G Expense (U)	Total Operating Statement Adj. (V)
Operating Revenues											
Other Revenues											
Total Operating Revenues											
Uncollectible Expense							(\$1,744)				(\$1,744)
Production											-
Distribution						(112,578)					(112,578)
Customer Accounts								(21,714)			(21,714)
Customer Service and Informa	tional								(7)		(7)
Administrative and General										(88,382)	(88,382)
Depreciation & Amortization	(4,332)	(3,872)	(3,777)		(31,768)						(43,750)
Taxes Other Than Income											
Total Operating Expenses											
Before Income Taxes	(\$4,332)	(\$3,872)	(\$3,777)		(\$31,768)	(\$112,578)	(\$1,744)	(\$21,714)	(\$7)	(\$88,382)	(\$268,175)
State Income Taxes	\$307	\$274	\$267		\$2,249	\$7,971	\$123	\$1,537	\$0	\$6,257	\$18,987
Federal Income Taxes Deferred Taxes and ITC's Net	1,409	1,259	1,228		10,332	36,613	567	7,062	2	28,744	87,216
Total Operating Expenses	(\$2,617)	(\$2,339)	(\$2,281)		(\$19,187)	(\$67,995)	(\$1,053)	(\$13,115)	(\$4)	(\$53,381)	(\$161,972)
				<u></u>							

\$19,187

\$67,995

\$1,053

\$13,115

Detailed Summary of Liberty Adjustments to Operating Income (\$000)

Line <u>No.</u>	Description (A)	AFUDC (B)	Procure.	Capital <u>Defer.</u> (D)	ComEd OT (E)	Contract. Overtime Premiums (F)	ComEd Mgmt Planning (G)	Plant Not In Service (H)	TrueUp <u>Cost</u> (I)	NW Proj. TrueUp (J)	Subtotal Rate Base <u>Adj.</u> (K)
1	Distribution Plant	(\$7,449)	(\$5,418)	(\$66,744)	(\$22,870)	(\$4,778)	(\$8,891)	(\$21,709)	(\$7,675)	(\$3,432)	(\$148,965)
2	General and Intangible Plant Accum.DeprDistribution										
3	Plant	240	175	2,154	738	154	287	589	155	69	4,562
4	Accum.DeprGeneral & Intangil	ole Plant									
5	Net Plant	(\$7,209)	(\$5,243)	(\$64,590)	(\$22,132)	(\$4,624)	(\$8,604)	(\$21,120)	(\$7,520)	(\$3,363)	(\$144,403)
6	Additions to Rate Base: Materials and Supplies										
7	Inventory										
8	Construction Work In Progress										
9	Regulatory Assets										
10	Deductions from Rate Base: Accum. Deferred Income										
11	Taxes	127	93	1,142	391	82	152	89	52	24	2,153
12	Customer Deposits										
13	Budget Payment Plan Balances										
14	Customer Advances										
15	Other Deferred Credits										
16	Accum. Investment Tax Credits										
17	Operating Reserves										
18	Rate Base	(\$7,081)	(\$5,150)	(\$63,448)	(\$21,740)	(\$4,542)	(\$8,452)	(\$21,030)	(\$7,467)	(\$3,340)	(\$142,251)

Detailed Summary of Liberty Adjustments to Operating Income (\$000) (continued)

<u>Description</u> (A)	Subtotal Adj. Prior <u>Page</u> (L)	Unrecord. Retire. (M)	New Depr. Method (N)	Info. System CWIP (O)	Revised Depr. Rates (P)	Dist. O&M Expense (Q)	Uncoll. Expense (R)	Cust. Accts. Exp. (S)	Cust. Service & Info. Exp. (T)	A&G <u>Expense</u> (U)	Total Op. State. <u>Adi.</u> (V)
Operating Revenues Other Revenues Total Operating Revenues		(***)	(- ')		(2)				(-)		
Uncollectible Expense							(\$1,744)				(\$1,744)
Production Distribution Customer Accounts Customer Service and Informati	onal					(112,578)		(21,714)	(7)		(112,578) (21,714) (7)
Administrative and General Depreciation & Amortization Taxes Other Than Income Total Operating Expenses	(4,332)	(3,872)	(3,777)		(31,768)					(88,382)	(88,382) (43,750)
Before Income Taxes	(\$4,332)	(\$3,872)	(\$3,777)		(\$31,768)	(\$112,578)	(\$1,744)	(\$21,714)	(\$7)	(\$88,382)	(\$268,175)
State Income Taxes Federal Income Taxes	\$307 1,409	\$274 1,259	\$267 1,228		\$2,249 10,332	\$7,971 36,613	\$123 567	\$1,537 7,062	\$0 2	\$6,257 28,744	\$18,987 87,216
Deferred Taxes and ITC's Net	-										
Total Operating Expenses	(\$2,617)	(\$2,339)	(\$2,281)		(\$19,187)	(\$67,995)	(\$1,053)	(\$13,115)	(\$4)	(\$53,381)	(\$161,972)
Net Operating Income	\$2,617	\$2,339	\$2,281		\$19,187	\$67,995	\$1,053	\$13,115	\$4	\$53,381	\$161,972

Detailed Summary of Adjustments – AFUDC (\$000)

Liberty Adjustment for Excess AFUDC - Distribution Plant in Service

(\$7,449)

Line#	Description		ICC Interim Order <u>Totals</u>	Liberty <u>Totals</u>	Net <u>Change</u>
A	B		C	D	E E
<u>Plant In</u>	<u>Service</u>				
1	Adjustment - Commission Interim Order				
2	Liberty Adjustment - Distribution Plant in Service			(7,449)	
3	Plant-In-Service Adjustment	:		(\$7,449)	(\$7,449)
Accumu	lated Depreciation				
4	Adjustment - Commission Interim Order				
5	Liberty Adjustment - Distribution Plant in Service			240	
6	Accumulated Depreciation Adjustment			\$240	\$240
Deferred	1 Taxes				
7	Adjustment - Commission Interim Order				
8	Liberty Adjustment – Distribution Plant in Service			127	
9	Deferred Tax Adjustment	:		\$127	\$127
<u>Depreci</u>	ation Expense				
10	Adjustment - Commission Interim Order				
11	Liberty Adjustment - Distribution Plant in Service			(226)	
12	Depreciation Expense Adjustment	;		(\$226)	(\$226)
Income	Taxes				
13	State Income Tax Adj Commission Interim Order	7.08%			
14	Federal Income Tax Adj Commission Interim Order	35%			
15	State Income Tax Adj Liberty Adjustment	7.08%		\$16	

31

32

33

Tax Depr Rates 2000

Tax Depr Rates 2001

Tax Depreciation

3.75%

(\$263)

(\$78)

7.500%

3.750%

(\$447)

16	Federal Income Tax Adj Liberty Adjustment	35%		\$73	
17	Income Tax Expense Adjustment		\$0	\$89	\$89
Total On	perating Expenses				
18	Adjustment - Commission Interim Order		\$0		
19	Liberty Adjustment – Operating Expenses		Ψ	(\$136)	
20	Net Operating Expenses - Adjustment		\$0	(\$136)	(\$136)
Line Sou	irces:				
1,4,7	Docket 01-0423; Amendatory Interim Order, Appendi	x A, Sch.4-none			
10,13,14	Docket 01-0423; Amendatory Interim Order, Appendi	x A, Sch.2-none			
2	Liberty Report, Chapter Three, p. III-1, \$2.088 million		\$0.918 million = \$7.449	million.	
	Docket 01-0423; Amendatory Interim Order, Appendi	х A,			
4	Schedule 4				
5,8,11	Liberty Adjustment for Excess AFUDC - Distribution	Plant in Service	n Service Line 28, 37,27		
Liberty	Calculation of Annual Capital Disallowances				
			<u>1999</u>	<u>2000</u>	<u>2001</u>
21	ComEd Capital Additions by year (Source:DR 552)		\$567,600	\$782,800	\$687,800
22	Liberty Capital Disallowance -	(\$7,449)			
23	Liberty Disallowances		(2,074)	(2,861)	(2,514)
24	Liberty Spread Disallowances		(\$2,074)	(\$2,861)	(\$2,514)
Liberty (Calculation of Depreciation and Deferred Taxes				
			<u>1999</u>	<u>2000</u>	<u>2001</u>
25	Liberty Disallowances - Cumulative Values by year		(\$2,074)	(\$4,935)	(\$7,449)
26	Book Depreciation Rate- blended 2000 Dist& HVDT		3.43%	3.43%	3.03%
27	Annual Book Depreciation Expense Adjustment		(\$71)	(\$169)	(\$226)
28	Accum Book Depreciation Adjustment		71	240	466
29	Additions for Tax Depreciation		(2,074)	(2,861)	(2,514)
30	Tax Depreciation Rates 1999		3.75%	7.5%	6.677%

34	Tax-Book Difference	(7)	(94)	(222)
35	Income Tax Rates	39.60%	39.60%	39.60%
36	Liberty Deferred Income Tax Increment	(3)	(37)	(88)
37	Liberty Cumulative Deferred Taxes	(3)	(40)	(\$127)

13 DR 552

Federal Income Tax Adj. - Commission Interim Order

14

Detailed Summary of Adjustments – Procurement (\$000)

	Liberty Adjustment for	Liberty Adjustment for Procurement - Distribution Plant in Service Double Count Total			
Line #	Description B	ICC Interim Order <u>Totals</u> C	Liberty <u>Totals</u> D	Net <u>Change</u> E	
Plant In 1 2	Service Adjustment - Commission Interim Order Liberty Adjustment - Distribution Plant in Service	\$0	(5,418)		
3	Plant-In-Service Adjustment	\$0	(\$5,418)	(\$5,418)	
<u>Accumu</u> 4 5 6	Adjustment - Commission Interim Order Liberty Adjustment - Distribution Plant in Service Accumulated Depreciation Adjustment	\$0 \$0	\$0 175 \$175	\$175	
<u>Deferred</u>					
7 8	Adjustment - Commission Interim Order Liberty Adjustment - Distribution Plant in Service	\$0 	\$0 93		
9	Deferred Tax Adjustment	\$0	\$93	\$93	
<u>Deprecia</u>	ation Expense				
10	Adjustment - Commission Interim Order	\$0	77. T.N.		
11	Liberty Adjustment – Distribution Plant in Service		(164)	(04 (4)	
12	Depreciation Expense Adjustment	\$0	(\$164)	(\$164)	
Income	<u>Taxes</u>				
13	State Income Tax Adj Commission Interim Order	7.08%			

35%

15	State Income Tax Adj Liberty Adjustment	7.08%	12	
16	Federal Income Tax Adj Liberty Adjustment	35%	53	
17	Income Tax Expense Adjustment		\$65	\$65
Total Op	perating Expenses			
18	Adjustment - Commission Interim Order			
19	Liberty Adjustment – Operating Expenses		(\$99)	
20	Net Operating Expenses - Adjustment		(\$99)	(\$99)
Line Sou	irces:			
1,4,7	Docket 01-0423; Amendatory Interim Order, App	endix A, Sch.4-none		
10,13,14	Docket 01-0423; Amendatory Interim Order, App Liberty Report, Chapter Three, p. III-1, \$.709 mill		million = \$5.546 million, less \$0.128 million	double
2	counting adjustment per Appendix Three-L, or \$5	.418 million.		
4	Docket 01-0423; Amendatory Interim Order, App	endix A, Schedule 4		
5,8,11	Liberty Adjustment for Procurement - Distribution	n Plant in Service	Line 28, 37,27	

Liberty Calculation of Annual Capital Disallowances

			<u>1999</u>	<u>2000</u>	<u>2001</u>
21	ComEd Capital Additions by year (Source:DR 552)		\$567,600	\$782,800	\$687,800
22	Liberty Capital Disallowance -	(\$5,418)			
23	Liberty Disallowances		(1,509)	(2,081)	(1,828)
24	Liberty Spread Disallowances		(\$1,509)	(\$2,081)	(\$1,828)

Liberty Calculation of Depreciation and Deferred Taxes

		<u>1999</u>	<u>2000</u>	<u>2001</u>
25	Liberty Disallowances - Cumulative Values by year	(\$1,509)	(\$3,590)	(\$5,418)
26	Book Depreciation Rate- blended 2000 Dist& HVDT	3.43%	3.43%	3.03%
27	Annual Book Depreciation Expense Adjustment	(\$52)	(\$123)	(\$164)
28	Accum Book Depreciation Adjustment	52	175	339
29	Additions for Tax Depreciation	(1,509)	(2,081)	(1,828)
30	Tax Depreciation Rates 1999	3.75%	7.5%	6.677%
31	Tax Depr Rates 2000		3.75%	7.500%

		3.750%
(\$57)	(\$191)	(\$325)
(5)	(68)	(161)
39.60%	39.60%	39.60%
(2)	(27)	(64)
(2)	(29)	(\$93)

Chapter Three

Capital Expenditures

Line Sources:

32

33

34

35

36 37

13 DR 552

Tax Depr Rates 2001

Tax-Book Difference

Tax Depreciation

Income Tax Rates

Ratio Line 13 by year to total x Line 14

Liberty Deferred Income Tax Increment

Liberty Cumulative Deferred Taxes

Detailed Summary of Adjustments – Capital Deferrals (\$000)

Liberty Adjustment for Capital Deferrals - Distribution Plant in Service

(\$66,744)

		ICC In Ord		Net
Line#	Description	Tot	•	<u>Change</u>
<u>Επιε #</u> Α	B	<u>100</u>		E E
A	ь		, D	L
Plant In	Service			
1	Adjustment - Commission Interim Order			
2	Liberty Adjustment - Distribution Plant in Service		(\$66,744)	
3	Plant-In-Service Adjustment		(\$66,744)	(\$66,744)
5	Tant in Service Majastinent		(\$00,711)	(\$00,711)
Accumu	lated Depreciation			
4	Adjustment - Commission Interim Order			
5	Liberty Adjustment - Distribution Plant in Service		\$2,154	
6	Accumulated Depreciation Adjustment		\$2,154	\$2,154
O	recumulated Depreciation ragustinent		Ψ2,137	\$2,134
Deferrea	l Taxes			
7	Adjustment - Commission Interim Order			
8	Liberty Adjustment - Distribution Plant in Service		\$1,142	
9	Deferred Tax Adjustment		\$1,142	\$1,142
			*-,-:-	4-)
<u>Deprecia</u>	ntion Expense			
10	Adjustment - Commission Interim Order			
11	Liberty Adjustment - Distribution Plant in Service		(\$2,022)	
12	Depreciation Expense Adjustment		(\$2,022)	(\$2,022)
Income	<u>Taxes</u>			
13	State Income Tax Adj Commission Interim Order	7.08%		
14	Federal Income Tax Adj Commission Interim Order	35%		
15	State Income Tax Adj Liberty Adjustment	7.08%	\$143	

16	Federal Income Tax Adj Liberty Adjustment	35%		\$658	
17	Income Tax Expense Adjustment			\$801	\$801
Total Ope	erating Expenses				
18	Adjustment - Commission Interim Order				
19	Liberty Adjustment – Operating Expenses			(\$1,221)	
20	Net Operating Expenses - Adjustment	_		(\$1,221)	(\$1,221)
Line Sour	rces:				
1,4,7	Docket 01-0423; Amendatory Interim Order, Appendi				
10,13,14	Docket 01-0423; Amendatory Interim Order, Appendi	x A, Sch.2-none			
2	Liberty Report, Chapter Three, p. III-2.				
4	Docket 01-0423; Amendatory Interim Order, Appendi				
5,8,11	Liberty Adjustment for Capital Deferrals - Distribution	n Plant in Service	Li	ine 28, 37,27	
Liberty (Calculation of Annual Capital Disallowances		4000		2004
21	ComEd Capital Additions by year (Source:DR 552)	(\$66 744)	1999 \$567,600	2000 \$782,800	2001 \$687,800
21 22	ComEd Capital Additions by year (Source:DR 552) Liberty Capital Disallowance -	(\$66,744)	\$567,600	\$782,800	\$687,800
21	ComEd Capital Additions by year (Source:DR 552)	(\$66,744)			\$687,80
21 22 23 24	ComEd Capital Additions by year (Source:DR 552) Liberty Capital Disallowance - Liberty Disallowances	(\$66,744)	\$567,600 (18,587)	\$782,800 (25,634)	\$687,80
21 22 23 24	ComEd Capital Additions by year (Source:DR 552) Liberty Capital Disallowance - Liberty Disallowances Liberty Spread Disallowances	(\$66,744)	\$567,600 (18,587)	\$782,800 (25,634)	
21 22 23 24	ComEd Capital Additions by year (Source:DR 552) Liberty Capital Disallowance - Liberty Disallowances Liberty Spread Disallowances	(\$66,744)	\$567,600 (18,587) (\$18,587)	\$782,800 (25,634) (\$25,634)	\$687,80 (22,523 (\$22,523
21 22 23 24 Liberty (ComEd Capital Additions by year (Source:DR 552) Liberty Capital Disallowance - Liberty Disallowances Liberty Spread Disallowances Calculation of Depreciation and Deferred Taxes	(\$66,744)	\$567,600 (18,587) (\$18,587)	\$782,800 (25,634) (\$25,634) 2000	\$687,80 (22,523 (\$22,523
21 22 23 24 Liberty (ComEd Capital Additions by year (Source:DR 552) Liberty Capital Disallowance - Liberty Disallowances Liberty Spread Disallowances Calculation of Depreciation and Deferred Taxes Liberty Disallowances - Cumulative Values by year	(\$66,744)	\$567,600 (18,587) (\$18,587) 1999 (\$18,587)	\$782,800 (25,634) (\$25,634) 2000 (\$44,221)	\$687,80 (22,523 (\$22,523 2001 (\$66,744
21 22 23 24 Liberty (25 26	ComEd Capital Additions by year (Source:DR 552) Liberty Capital Disallowance - Liberty Disallowances Liberty Spread Disallowances Calculation of Depreciation and Deferred Taxes Liberty Disallowances - Cumulative Values by year Book Depreciation Rate- blended 2000 Dist& HVDT	(\$66,744)	\$567,600 (18,587) (\$18,587) \$\frac{1999}{(\$18,587)} 3.43%	\$782,800 (25,634) (\$25,634) 2000 (\$44,221) 3.43%	\$687,80 (22,523 (\$22,523 2001 (\$66,744 3.039 (\$2,022
21 22 23 24 Liberty (25 26 27 28	ComEd Capital Additions by year (Source:DR 552) Liberty Capital Disallowance - Liberty Disallowances Liberty Spread Disallowances Calculation of Depreciation and Deferred Taxes Liberty Disallowances - Cumulative Values by year Book Depreciation Rate- blended 2000 Dist& HVDT Annual Book Depreciation Expense Adjustment Accum Book Depreciation Adjustment Additions for Tax Depreciation	(\$66,744)	\$567,600 (18,587) (\$18,587) \$\frac{1999}{(\$18,587)} 3.43% (\$638) 638 (18,587)	\$782,800 (25,634) (\$25,634) 2000 (\$44,221) 3.43% (\$1,517) 2,154 (25,634)	\$687,80 (22,523 (\$22,523 (\$22,523 2001 (\$66,744 3.039 (\$2,022 4,17 (22,523
21 22 23 24 Liberty (25 26 27 28 29 30	ComEd Capital Additions by year (Source:DR 552) Liberty Capital Disallowance - Liberty Disallowances Liberty Spread Disallowances Calculation of Depreciation and Deferred Taxes Liberty Disallowances - Cumulative Values by year Book Depreciation Rate- blended 2000 Dist& HVDT Annual Book Depreciation Expense Adjustment Accum Book Depreciation Adjustment Additions for Tax Depreciation Tax Depreciation Rates 1999	(\$66,744)	\$567,600 (18,587) (\$18,587) \$\frac{1999}{(\$18,587)} \$\frac{3.43\%}{(\$638)} \$638	\$782,800 (25,634) (\$25,634) 2000 (\$44,221) 3.43% (\$1,517) 2,154 (25,634) 7.5%	\$687,80 (22,523 (\$22,523 (\$22,523 2001 (\$66,744 3.039 (\$2,022 4,17 (22,523 6.6779
21 22 23 24 Liberty (25 26 27 28	ComEd Capital Additions by year (Source:DR 552) Liberty Capital Disallowance - Liberty Disallowances Liberty Spread Disallowances Calculation of Depreciation and Deferred Taxes Liberty Disallowances - Cumulative Values by year Book Depreciation Rate- blended 2000 Dist& HVDT Annual Book Depreciation Expense Adjustment Accum Book Depreciation Adjustment Additions for Tax Depreciation	(\$66,744)	\$567,600 (18,587) (\$18,587) \$\frac{1999}{(\$18,587)} 3.43% (\$638) 638 (18,587)	\$782,800 (25,634) (\$25,634) 2000 (\$44,221) 3.43% (\$1,517) 2,154 (25,634)	\$687,80 (22,523 (\$22,523 (\$22,523 (\$66,744 3.039 (\$2,022 4,17 (22,523

33	Tax Depreciation	(\$697)	(\$2,355)	(\$4,008)
34	Tax-Book Difference	(59)	(839)	(1,986)
35	Income Tax Rates	39.60%	39.60%	39.60%
36	Liberty Deferred Income Tax Increment	(24)	(332)	(786)
37	Liberty Cumulative Deferred Taxes	(24)	(356)	(\$1,142)

13 DR 552

Detailed Summary of Adjustments – ComEd Overtime (\$000)

Deferred Taxes7Adjustment - Commission Interim Order\$94\$08Liberty Adjustment - Distribution Plant in Service\$3919Deferred Tax Adjustment\$94\$391\$290		Liberty Adjustment for Com		Service Double Count Fotal	(\$22,870) \$227 (\$23,097)
1Adjustment - Commission Interim Order 2(\$9,222) (\$22,870)3Plant-In-Service Adjustment(\$9,222)(\$22,870)4Adjustment - Commission Interim Order 5\$317\$05Liberty Adjustment - Distribution Plant in Service 6\$7386Accumulated Depreciation Adjustment\$317\$7389\$738\$42Deferred Taxes7Adjustment - Commission Interim Order 8\$94\$08Liberty Adjustment - Distribution Plant in Service\$3919Deferred Tax Adjustment\$94\$391			<u>Totals</u>	<u>Totals</u>	Change
2 Liberty Adjustment - Distribution Plant in Service 3 Plant-In-Service Adjustment Accumulated Depreciation 4 Adjustment - Commission Interim Order 5 Liberty Adjustment - Distribution Plant in Service 6 Accumulated Depreciation Adjustment S317 \$0 \$738 \$42 Deferred Taxes 7 Adjustment - Commission Interim Order 8 Liberty Adjustment - Distribution Plant in Service 9 Deferred Tax Adjustment - Distribution Plant in Service 9 Deferred Tax Adjustment \$94 \$0 \$391 \$29	Plant In	<u>a Service</u>			
3Plant-In-Service Adjustment(\$9,222)(\$22,870)(\$13,648)Accumulated Depreciation4Adjustment - Commission Interim Order\$317\$05Liberty Adjustment - Distribution Plant in Service\$7386Accumulated Depreciation Adjustment\$317\$738\$42Deferred Taxes7Adjustment - Commission Interim Order\$94\$08Liberty Adjustment - Distribution Plant in Service\$3919Deferred Tax Adjustment\$94\$391\$29	1	3	(\$9,222)		
Accumulated Depreciation 4 Adjustment - Commission Interim Order \$317 \$0 5 Liberty Adjustment - Distribution Plant in Service \$738 6 Accumulated Depreciation Adjustment \$317 \$738 \$42 Deferred Taxes 7 Adjustment - Commission Interim Order \$94 \$0 8 Liberty Adjustment - Distribution Plant in Service \$391 9 Deferred Tax Adjustment \$94 \$391 \$296		• •			
4 Adjustment - Commission Interim Order \$317 \$0 5 Liberty Adjustment - Distribution Plant in Service \$738 6 Accumulated Depreciation Adjustment \$317 \$738 \$42 Peferred Taxes 7 Adjustment - Commission Interim Order \$94 \$0 8 Liberty Adjustment - Distribution Plant in Service \$391 9 Deferred Tax Adjustment \$94 \$391 \$29	3	Plant-In-Service Adjustment	(\$9,222)	(\$22,870)	(\$13,648)
4 Adjustment - Commission Interim Order \$317 \$0 5 Liberty Adjustment - Distribution Plant in Service \$738 6 Accumulated Depreciation Adjustment \$317 \$738 \$42 Peferred Taxes 7 Adjustment - Commission Interim Order \$94 \$0 8 Liberty Adjustment - Distribution Plant in Service \$391 9 Deferred Tax Adjustment \$94 \$391 \$29	Accumu	ulated Depreciation			
6 Accumulated Depreciation Adjustment \$317 \$738 \$42 Deferred Taxes 7 Adjustment - Commission Interim Order \$94 \$0 8 Liberty Adjustment - Distribution Plant in Service \$391 9 Deferred Tax Adjustment \$94 \$391 \$29			\$317	\$0	
Deferred Taxes7Adjustment - Commission Interim Order\$94\$08Liberty Adjustment - Distribution Plant in Service\$3919Deferred Tax Adjustment\$94\$391\$290	5	y .		\$738	
7 Adjustment - Commission Interim Order \$94 \$0 8 Liberty Adjustment - Distribution Plant in Service \$391 9 Deferred Tax Adjustment \$94 \$391 \$29	6	Accumulated Depreciation Adjustment	\$317	\$738	\$421
7 Adjustment - Commission Interim Order \$94 \$0 8 Liberty Adjustment - Distribution Plant in Service \$391 9 Deferred Tax Adjustment \$94 \$391 \$29	Deferre	d Taxes			
8 Liberty Adjustment - Distribution Plant in Service \$391 9 Deferred Tax Adjustment \$94 \$391 \$29			\$94	\$0	
	8	· ·		\$391	
Description Frances	9	Deferred Tax Adjustment	\$94	\$391	\$297
Dedreciation Expense	Depreci	ation Expense			
10 Adjustment - Commission Interim Order (\$240)	_		(\$240)		
11 Liberty Adjustment - Distribution Plant in Service (\$693)	11	3	,	(\$693)	
· · ·	12	• •	(\$240)	(\$693)	(\$453)

Income Taxes

13	State Income Tax Adj Commission Interim Order	7.08%	\$17		
14	Federal Income Tax Adj Commission Interim Order	35%	\$78		
15	State Income Tax Adj Liberty Adjustment	7.08%	***	\$49	
16	Federal Income Tax Adj Liberty Adjustment	35%		\$225	
17	Income Tax Expense Adjustment		\$95	\$274	\$179
<u>Total Oj</u>	perating Expenses				
18	Adjustment - Commission Interim Order	\$	(145)		
19	Liberty Adjustment – Operating Expenses			(\$419)	
20	Net Operating Expenses - Adjustment		(\$145)	(\$419)	(\$274)

1,4,7	Docket 01-0423; Amendatory Interim Order, Appendix A, Sch.4-Columns P,O,S	
10,13,14	Docket 01-0423; Amendatory Interim Order, Appendix A, Sch.2-Columns CC	
	Liberty Report, Chapter Three, pp. III-1-2, \$10.464 million + \$5.328 million + \$7.305 million = \$23,0	97 million, less \$0.227 million double
2	counting adjustment per Appendix Three-L, or \$22.870 million.	
4	Docket 01-0423; Amendatory Interim Order, Appendix A, Schedule 4	
5,8,11	Liberty Adjustment for ComEd Overtime - Distribution Plant in Service	Line 28, 37,27

Liberty Calculation of Annual Capital Disallowances

			<u> 1999</u>	<u>2000</u>	<u>2001</u>
21	ComEd Capital Additions by year (Source:DR 552)		\$567,600	\$782,800	\$687,800
22	Liberty Capital Disallowance -	(\$22,870)			
23	Liberty Disallowances		(6,369)	(8,784)	(7,718)
24	Liberty Spread Disallowances		(\$6,369)	(\$8,784)	(\$7,718)

Liberty Calculation of Depreciation and Deferred Taxes

		<u>1999</u>	<u>2000</u>	<u>2001</u>
25	Liberty Disallowances - Cumulative Values by year	(\$6,369)	(\$15,152)	(\$22,870)
26	Book Depreciation Rate- blended 2000 Dist& HVDT	3.43%	3.43%	3.03%
27	Annual Book Depreciation Expense Adjustment	(\$218)	(\$520)	(\$693)
28	Accum Book Depreciation Adjustment	218	738	1.431

29	Additions for Tax Depreciation	(6,369)	(8,784)	(7,718)
30	Tax Depreciation Rates 1999	3.75%	7.5%	6.677%
31	Tax Depr Rates 2000		3.75%	7.500%
32	Tax Depr Rates 2001			3.750%
33	Tax Depreciation	(\$239)	(\$807)	(\$1,373)
34	Tax-Book Difference	(20)	(287)	(680)
35	Income Tax Rates	39.60%	39.60%	39.60%
36	Liberty Deferred Income Tax Increment	(8)	(114)	(269)
37	Liberty Cumulative Deferred Taxes	(8)	(122)	(\$391)

13 DR 552

Detailed Summary of Adjustments – Contractor Overtime/Premiums (\$000)

Liberty Adjustment for Contractor Overtime/Premiums - Distribution Plant in Service	(\$4,778)
Double Count	\$148
Total	(\$4,926)

Line# A	<u>Description</u> B		ICC Interim Order <u>Totals</u> C	Liberty <u>Totals</u> D	Net <u>Change</u> E
Plant In	ı Service				
1	Adjustment - Commission Interim Order		(\$16,742)		
2	Liberty Adjustment - Distribution Plant in Service	_		(4,778)	
3	Plant-In-Service Adjustment	=	(\$16,742)	(\$4,778)	\$11,964
Accumu	ılated Depreciation				
4	Adjustment - Commission Interim Order		\$904		
5	Liberty Adjustment - Distribution Plant in Service			154	
6	Accumulated Depreciation Adjustment	=	\$904	\$154	(\$750)
Deferre	d Taxes				
7	Adjustment - Commission Interim Order		\$369		
8	Liberty Adjustment - Distribution Plant in Service	_		82	
9	Deferred Tax Adjustment	=	\$369	\$82	(\$287)
Depreci	ation Expense				
10	Adjustment - Commission Interim Order		\$603		
11	Liberty Adjustment - Distribution Plant in Service	_		(145)	
12	Depreciation Expense Adjustment	=	\$603	(\$145)	(\$748)
Income	Taxes				
13	State Income Tax Adj Commission Interim Order	7.08%	(43)		
14	Federal Income Tax Adj Commission Interim Order	35%	(196)		

	Report – Public Version letary and Confidential Information Redacted				Chapter Three ll Expenditures
15	State Income Tax Adj Liberty Adjustment	7.08%		10	
16	Federal Income Tax Adj Liberty Adjustment	35%		47	
17	Income Tax Expense Adjustment		(\$239)	\$57	\$296
Total Op	erating Expenses				
18	Adjustment - Commission Interim Order		\$364		
19	Liberty Adjustment – Operating Expenses			(\$87)	
20	Net Operating Expenses - Adjustment		\$364	(\$87)	(\$452)
Line Sou					
1,4,7	Docket 01-0423; Amendatory Interim Order, Appendix		.,N		
10,13,14	Docket 01-0423; Amendatory Interim Order, Appendix				
2	Liberty Report, Chapter Three, p. III-2, \$1.772 million	+\$1.191 million + \$1.9	63 million = \$4.926 million	n, less \$0.148 million do	uble counting
	adjustment per Appendix Three-L, or \$4.778 million.				
2		A Calcadula 1			
4 5,8,11	Docket 01-0423; Amendatory Interim Order, Appendix Liberty Adjustment for Contractor Overtime/Premiums		Service Lin	ne 28, 37,27	
4 5,8,11	Docket 01-0423; Amendatory Interim Order, Appendix Liberty Adjustment for Contractor Overtime/Premiums		Service Lin	ne 28, 37,27	
4 5,8,11	Docket 01-0423; Amendatory Interim Order, Appendix				
4 5,8,11 <u>Liberty (</u>	Docket 01-0423; Amendatory Interim Order, Appendix Liberty Adjustment for Contractor Overtime/Premiums		<u>1999</u>	<u>2000</u>	<u>2001</u>
4 5,8,11 Liberty (Docket 01-0423; Amendatory Interim Order, Appendix Liberty Adjustment for Contractor Overtime/Premiums Calculation of Annual Capital Disallowances ComEd Capital Additions by year (Source:DR 552)	s - Distribution Plant in S			2001 \$687,800
4 5,8,11 Liberty 6 21 22	Docket 01-0423; Amendatory Interim Order, Appendix Liberty Adjustment for Contractor Overtime/Premiums Calculation of Annual Capital Disallowances ComEd Capital Additions by year (Source:DR 552) Liberty Capital Disallowance -		1999 \$567,600	2000 \$782,800	\$687,800
4 5,8,11 Liberty (Docket 01-0423; Amendatory Interim Order, Appendix Liberty Adjustment for Contractor Overtime/Premiums Calculation of Annual Capital Disallowances ComEd Capital Additions by year (Source:DR 552) Liberty Capital Disallowance - Liberty Disallowances	s - Distribution Plant in S	1999 \$567,600 (1,331)	2000 \$782,800 (1,835)	\$687,800 (1,612)
4 5,8,11 Liberty 6 21 22	Docket 01-0423; Amendatory Interim Order, Appendix Liberty Adjustment for Contractor Overtime/Premiums Calculation of Annual Capital Disallowances ComEd Capital Additions by year (Source:DR 552) Liberty Capital Disallowance -	s - Distribution Plant in S	1999 \$567,600	2000 \$782,800	\$687,800
4 5,8,11 Liberty (Docket 01-0423; Amendatory Interim Order, Appendix Liberty Adjustment for Contractor Overtime/Premiums Calculation of Annual Capital Disallowances ComEd Capital Additions by year (Source:DR 552) Liberty Capital Disallowance - Liberty Disallowances	s - Distribution Plant in S	1999 \$567,600 (1,331) (\$1,331)	2000 \$782,800 (1,835) (\$1,835)	\$687,800 (1,612) (\$1,612)
4 5,8,11 Liberty (21 22 23 24 Liberty (Docket 01-0423; Amendatory Interim Order, Appendix Liberty Adjustment for Contractor Overtime/Premiums Calculation of Annual Capital Disallowances ComEd Capital Additions by year (Source:DR 552) Liberty Capital Disallowance - Liberty Disallowances Liberty Spread Disallowances Calculation of Depreciation and Deferred Taxes	s - Distribution Plant in S	1999 \$567,600 (1,331) (\$1,331)	2000 \$782,800 (1,835) (\$1,835)	\$687,800 (1,612) (\$1,612) 2001
4 5,8,11 Liberty (21 22 23 24 Liberty (25	Docket 01-0423; Amendatory Interim Order, Appendix Liberty Adjustment for Contractor Overtime/Premiums Calculation of Annual Capital Disallowances ComEd Capital Additions by year (Source:DR 552) Liberty Capital Disallowance - Liberty Disallowances Liberty Spread Disallowances Calculation of Depreciation and Deferred Taxes Liberty Disallowances - Cumulative Values by year	s - Distribution Plant in S	1999 \$567,600 (1,331) (\$1,331) 1999 (\$1,331)	2000 \$782,800 (1,835) (\$1,835) 2000 (\$3,166)	\$687,800 (1,612) (\$1,612) 2001 (\$4,778)
4 5,8,11 Liberty 6 21 22 23 24 Liberty 6 25 26	Docket 01-0423; Amendatory Interim Order, Appendix Liberty Adjustment for Contractor Overtime/Premiums Calculation of Annual Capital Disallowances ComEd Capital Additions by year (Source:DR 552) Liberty Capital Disallowance - Liberty Disallowances Liberty Spread Disallowances Calculation of Depreciation and Deferred Taxes Liberty Disallowances - Cumulative Values by year Book Depreciation Rate- blended 2000 Dist& HVDT	s - Distribution Plant in S	1999 \$567,600 (1,331) (\$1,331) 1999 (\$1,331) 3.43%	2000 \$782,800 (1,835) (\$1,835) 2000 (\$3,166) 3.43%	\$687,800 (1,612) (\$1,612) 2001 (\$4,778) 3.03%
4 5,8,11 Liberty (21 22 23 24 Liberty (25 26 27	Docket 01-0423; Amendatory Interim Order, Appendix Liberty Adjustment for Contractor Overtime/Premiums Calculation of Annual Capital Disallowances ComEd Capital Additions by year (Source:DR 552) Liberty Capital Disallowance - Liberty Disallowances Liberty Spread Disallowances Calculation of Depreciation and Deferred Taxes Liberty Disallowances - Cumulative Values by year Book Depreciation Rate- blended 2000 Dist& HVDT Annual Book Depreciation Expense Adjustment	s - Distribution Plant in S	1999 \$567,600 (1,331) (\$1,331) 1999 (\$1,331) 3.43% (\$46)	2000 \$782,800 (1,835) (\$1,835) 2000 (\$3,166) 3.43% (\$109)	\$687,800 (1,612) (\$1,612) 2001 (\$4,778) 3.03% (\$145)
4 5,8,11 Liberty 6 21 22 23 24 Liberty 6 25 26	Docket 01-0423; Amendatory Interim Order, Appendix Liberty Adjustment for Contractor Overtime/Premiums Calculation of Annual Capital Disallowances ComEd Capital Additions by year (Source:DR 552) Liberty Capital Disallowance - Liberty Disallowances Liberty Spread Disallowances Calculation of Depreciation and Deferred Taxes Liberty Disallowances - Cumulative Values by year Book Depreciation Rate- blended 2000 Dist& HVDT	s - Distribution Plant in S	1999 \$567,600 (1,331) (\$1,331) 1999 (\$1,331) 3.43%	2000 \$782,800 (1,835) (\$1,835) 2000 (\$3,166) 3.43%	\$687,800 (1,612) (\$1,612) 2001 (\$4,778) 3.03%
4 5,8,11 Liberty (21 22 23 24 Liberty (25 26 27	Docket 01-0423; Amendatory Interim Order, Appendix Liberty Adjustment for Contractor Overtime/Premiums Calculation of Annual Capital Disallowances ComEd Capital Additions by year (Source:DR 552) Liberty Capital Disallowance - Liberty Disallowances Liberty Spread Disallowances Calculation of Depreciation and Deferred Taxes Liberty Disallowances - Cumulative Values by year Book Depreciation Rate- blended 2000 Dist& HVDT Annual Book Depreciation Expense Adjustment	s - Distribution Plant in S	1999 \$567,600 (1,331) (\$1,331) 1999 (\$1,331) 3.43% (\$46)	2000 \$782,800 (1,835) (\$1,835) 2000 (\$3,166) 3.43% (\$109)	\$687,800 (1,612) (\$1,612) 2001 (\$4,778) 3.03% (\$145)

	Final Report – Public Version Proprietary and Confidential Information Redacted			expenditures
31	Tax Depr Rates 2000		3.75%	7.500%
32	Tax Depr Rates 2001			3.750%
33	Tax Depreciation	(\$50)	(\$169)	(\$287)
34	Tax-Book Difference	(4)	(60)	(142)
35	Income Tax Rates	39.60%	39.60%	39.60%
36	Liberty Deferred Income Tax Increment	(2)	(24)	(56)
37	Liberty Cumulative Deferred Taxes	(2)	(25)	(\$82)

13 DR 552

Detailed Summary of Adjustments – Project Management (\$000)

Liberty Adjustment for Project Management - Distribution Plant in Service

(\$8,891)

			ICC Interim Order	Liberty	Net
Line#	Description		Totals	Totals	Change
A	В		C	D	E
Plant In	Service				
1	Adjustment - Commission Interim Order				
2	Liberty Adjustment - Distribution Plant in Service			(8,891)	
3	Plant-In-Service Adjustment			(\$8,891)	(\$8,891)
Accumu	lated Depreciation				
4	Adjustment - Commission Interim Order				
5	Liberty Adjustment - Distribution Plant in Service			287	
6	Accumulated Depreciation Adjustment			\$287	\$287
<u>Deferre</u>	d Taxes				
7	Adjustment - Commission Interim Order				
8	Liberty Adjustment - Distribution Plant in Service			152	
9	Deferred Tax Adjustment			\$152	\$152
<u>Depreci</u>	ation Expense				
10	Adjustment - Commission Interim Order				
11	Liberty Adjustment - Distribution Plant in Service			(269)	
12	Depreciation Expense Adjustment			(\$269)	(\$269)
Income	<u>Taxes</u>				
13	State Income Tax Adj Commission Interim Order	7.08%			
14	Federal Income Tax Adj Commission Interim Order	35%			
15	State Income Tax Adj Liberty Adjustment	7.08%		19	

16	Federal Income Tax Adj Liberty Adjustment	35%		88	
17	Income Tax Expense Adjustment			\$107	\$107
T. (10					
<u>1 otal Ope</u> 18	erating Expenses Adjustment - Commission Interim Order				
19	Liberty Adjustment – Operating Expenses			(\$163)	
20	Net Operating Expenses - Adjustment			(\$163)	(\$163)
20	Net Operating Expenses - Augustment			(\$103)	(\$103)
Line Sour	rces:				
1,4,7	Docket 01-0423; Amendatory Interim Order, Appendix A, Sch	.4-none			
10,13,14	Docket 01-0423; Amendatory Interim Order, Appendix A, Sch	.2-none			
2	Liberty Report, Chapter Three, p. III-2.				
4	Docket 01-0423; Amendatory Interim Order, Appendix A, Sch				
5,8,11	Liberty Adjustment for Management & Planning - Distribution	Plant in Service	Lin	e 28, 37,27	
Liberty (Calculation of Annual Capital Disallowances				
-	-		1999	2000	2001
21	ComEd Capital Additions by year (Source:DR 552)		\$567,600	\$782,800	\$687,800
22	Liberty Capital Disallowance -	(\$8,891)			
23	Liberty Disallowances		(2,476)	(3,415)	(3,000)
24	Liberty Spread Disallowances		(\$2,476)	(\$3,415)	(\$3,000)
Liberty (Calculation of Depreciation and Deferred Taxes				
			<u>1999</u>	<u>2000</u>	<u>2001</u>
25	Liberty Disallowances - Cumulative Values by year		(\$2,476)	(\$5,891)	(\$8,891)
26	Book Depreciation Rate- blended 2000 Dist& HVDT		3.43%	3.43%	3.03%
27	Annual Book Depreciation Expense Adjustment		(\$85)	(\$202)	(\$269)
28	Accum Book Depreciation Adjustment		85	287	556
29	Additions for Tax Depreciation		(2,476)	(3,415)	(3,000)
30	Tax Depreciation Rates 1999		3.75%	7.5%	6.677%
31	Tax Depr Rates 2000			3.75%	7.500%
32	Tax Depr Rates 2001				3.750%

Proprietary and Confidential Information Redacted			Chapter Three Capital Expenditures	
33	Tax Depreciation	(\$93)	(\$314)	(\$534)
34	Tax-Book Difference	(8)	(112)	(265)
35	Income Tax Rates	39.60%	39.60%	39.60%
36	Liberty Deferred Income Tax Increment	(3)	(44)	(105)
37	Liberty Cumulative Deferred Taxes	(3)	(47)	(\$152)

13 DR 552

(\$21,709)

Detailed Summary of Adjustments – Open Project Not in Service 6/30/01 (\$000)

Liberty Adjustment for Open Projects Not In Service 6/30/01 – Distr. Plant in Service

Line# A	<u>Description</u> B	ICC Interim Order <u>Totals</u> C	Liberty <u>Totals</u> D	Net <u>Change</u> E
Plant In	Service			
1 2	Adjustment - Commission Interim Order Liberty Adjustment - Distribution Plant in Service	(\$8,395)	(21,709)	
3	Plant-In-Service Adjustment	(\$8,395)	(\$21,709)	(\$13,313)
<u>Accumu</u> 4 5	Adjustment - Commission Interim Order Liberty Adjustment - Distribution Plant in Service	\$ \$336 -	589	
6	Accumulated Depreciation Adjustment	\$336	\$589	\$253
Deferred 7 8 9		\$ (\$9) - (\$9)	89 \$89	\$98
10 11	Adjustment - Commission Interim Order Liberty Adjustment - Distribution Plant in Service	(\$336)	(589)	
12	Depreciation Expense Adjustment	(\$336)	(\$589)	(\$253)

Income Taxes

	eport – Public Version eary and Confidential Information Redacted				Capit	Chapter Three al Expenditures
13	State Income Tax Adj Commission Interim Order	7.08%	24			
14	Federal Income Tax Adj Commission Interim Order	35%	109			
15	State Income Tax Adj Liberty Adjustment	7.08%			42	
16	Federal Income Tax Adj Liberty Adjustment	35%			192	
17	Income Tax Expense Adjustment		\$133		\$233	\$100
Total Op	perating Expenses					
18	Adjustment - Commission Interim Order		(\$203)			
19	Liberty Adjustment – Operating Expenses	_			(\$356)	
20	Net Operating Expenses - Adjustment		(\$203)		(\$356)	(\$153)
Line Sou	irces:					
1,4,7	Docket 01-0423; Amendatory Interim Order, Appendix A,	Sch.4-Column K				
10,13,14						
2	Liberty Report, Chapter Three, p. III-1.					
4	Docket 01-0423; Amendatory Interim Order, Appendix A,	Schedule 4				
5,8,11	Liberty Adjustment for Open Projects Not In Service 6/30/	01 - Distribution Pla	ant in Service	Line 28, 37,27		
T :1	Calculation of Annual Carital Disallamonas					
Liberty	Calculation of Annual Capital Disallowances		ширт	D.	rom.	FD ()
21	C		<u>HVDT</u>		<u>IST</u>	<u>Totals</u> n/a
21	ComEd Capital Additions by year (Source:DR 552)	(\$21.700)	n/a	n/a		
22 23	Liberty Capital Disallowance - Liberty Disallowances	(\$21,709)	(\$8,803)			11/α
24	•				(\$12.005)	
24	Liberty, Spread Digellowenges	•			(\$12,905)	(\$21,709)
	Liberty Spread Disallowances		(\$8,803)		(\$12,905) (\$12,905)	
Liberty	Liberty Spread Disallowances Calculation of Depreciation and Deferred Taxes					(\$21,709)
Liberty				<u>D</u>		(\$21,709)
Liberty 25			(\$8,803)	<u>D</u>	(\$12,905)	(\$21,709) (\$21,709)
	Calculation of Depreciation and Deferred Taxes		(\$8,803) <u>HVDT</u>	<u>D</u>	(\$12,905)	(\$21,709) (\$21,709) 2001
25	Calculation of Depreciation and Deferred Taxes Liberty Disallowances - by functional classification		(\$8,803) <u>HVDT</u> (\$8,803)	<u>D</u>	(\$12,905) IST (\$12,905)	(\$21,709) (\$21,709) 2001
25 26	Calculation of Depreciation and Deferred Taxes Liberty Disallowances - by functional classification Liberty Proposed Depreciation Rates		(\$8,803) <u>HVDT</u> (\$8,803) 2.00%	<u>D</u>	(\$12,905) IST (\$12,905) 3.20%	(\$21,709) (\$21,709) 2001 (\$21,709)

30	Tax Depreciation Rates	3.75%	0.0%	0.000%
31	Tax Depr Rates		3.75%	0.000%
32	Tax Depr Rates 2001			3.750%
33	Tax Depreciation	(\$330)	(\$484)	(\$814)
34	Tax-Book Difference	(\$154)	(\$71)	(\$225)
35	Income Tax Rates	39.60%	39.60%	39.60%
36	Liberty Deferred Income Tax Increment	(\$61)	(\$28)	(\$89)
37	Liberty Cumulative Deferred Taxes			(\$89)

13 DR 552

ComEd Capital Additions by year (Source:DR 552)	<u>Totals</u> n/a	Totals n/a	<u>Totals</u> n/a		Proof
Liberty Capital Disallowance - Liberty Disallowances	(\$11,038)	(\$8,395)		(\$2,642)	
Liberty Spread Disallowances	(\$11,038)	(\$8,395)		(\$2,642)	
	(\$277)	(\$336)		\$59	(0.0010)
	<u>2001</u>	<u>2001</u>	<u>2001</u>		
Liberty Disallowances - by functional classification	(\$11,038)	(\$8,395)		(\$2,642)	
Liberty Proposed Depreciation Rates	2.51%	4.01%		-2.24%	_
Annual Book Depreciation Expense Adjustment	(\$277)	(\$336)		\$59	(0.0010)
Accum. Book Depreciation Adjustment	277	336		(59)	0.0010
Additions for Tax Depreciation	(11,038)	(8,395)		(2,642)	
Tax Depreciation Rates	0.000%	0.000%		0.000%	
Tax Depr Rates	0.000%	0.000%		0.000%	
Tax Depr Rates 2001	3.750%	3.750%		3.750%	
Tax Depreciation	(\$414)	(\$315)		(\$99)	
Tax Book Difference	(137)	22		(158)	0.0010
Income Tax Rates	39.60%	39.60%		39.60%	

Final Report – Public Version	Chapter Three		
Proprietary and Confidential Information Redacted			Capital Expenditures
Liberty Deferred Income Tax Increment	(54)	9	(63) 0.0004
Liberty Cumulative Deferred Taxes	(\$54)	\$9	(\$63) 0.0004

Detailed Summary of Adjustments – True-ups (\$000)

Liberty Adjustment for Closed Projects True Up - Distribution Plant in Service				(\$7,675)	
			Double Count Γotal	\$1,473 (\$9,148)	
τ.		ICC Interim Order	Liberty	Net	
<u>Line</u> No.	Description	<u>Totals</u>	<u>Totals</u>	<u>Change</u>	
A	B	C	D	E	
Plant In	<u>service</u>				
1	Adjustment - Commission Interim Order	(\$2,642)			
2	Liberty Adjustment - Distribution Plant in Service		(\$7,675)		
3	Plant-In-Service Adjustment	(\$2,642)	(\$7,675)	(\$5,033)	
Accumu	ulated Depreciation				
4	Adjustment - Commission Interim Order	\$59			
5	Liberty Adjustment - Distribution Plant in Service		\$155		
6	Accumulated Depreciation Adjustment	\$59	\$155	\$96	
Deferre	d Taxes				
7	Adjustment - Commission Interim Order	(\$63)			
8	Liberty Adjustment - Distribution Plant in Service		\$52		
_	Deferred Tax	(2.72)			
9	Adjustment	(\$63)	\$52	\$115	
<u>Depreci</u>	ation Expense				
10	Adjustment - Commission Interim Order	\$59			
11	Liberty Adjustment - Distribution Plant in Service		(\$155)		
12	Depreciation Expense Adjustment	\$59	(\$155)	(\$215)	

Income Taxes

13	State Income Tax Adj Commission Interim Order	7.08%	(\$4)		
	Federal Income Tax Adj Commission Interim				
14	Order	35%	(\$19)		
15	State Income Tax Adj Liberty Adjustment	7.08%		\$11	
16	Federal Income Tax Adj Liberty Adjustment	35%		\$51	
17	Income Tax Expense Adjustment		(\$23)	\$62	\$85
Total O	perating Expenses				
18	Adjustment - Commission Interim Order		\$36		
19	Liberty Adjustment – Operating Expenses			(\$94)	
20	Net Operating Expenses - Adjustment		\$36	(\$94)	(\$130)

1,4,7	Docket 01-0423; Amendatory Interim Order, Appendix A, Sch.4-Column K	
10,13,14	Docket 01-0423; Amendatory Interim Order, Appendix A, Sch.2-Column JJ	
	Liberty Report, Chapter Three, p. III-1, \$9.148 million, less \$1.473 million double counting adjust	ment per Appendix Three-L, or \$7.675
2	million.	
4	Docket 01-0423; Amendatory Interim Order, Appendix A, Schedule 4	
5,8,11	Liberty Adjustment for Closed Projects True Up - Distribution Plant in Service	Line 28, 37,27

Liberty Calculation of Annual Capital Disallowances

			<u>HVDT</u>	<u>DIST</u>	<u>Totals</u>
21	ComEd Capital Additions by year (Source:DR 552)		n/a	n/a	n/a
22	Liberty Capital Disallowance -	(\$7,675)			
23	Liberty Disallowances		(7,521)	(154)	(7,675)
24	Liberty Spread Disallowances		(\$7,521)	(\$154)	(\$7,675)

Liberty Calculation of Depreciation and Deferred Taxes

		<u>HVDT</u>	DIST	<u>2001</u>
	Liberty Disallowances – by functional			
25	classification	(\$7,521)	(\$154)	(\$7,675)
26	Liberty Proposed Depreciation Rates	2.00%	3.20%	
27	Annual Book Depreciation Expense Adjustment	(\$150)	(\$5)	(\$155)
28	Accum Book Depreciation Adjustment	150	155	155

29	Additions for Tax Depreciation	(7,521)	(154)	(7,675)
30	Tax Depreciation Rates	3.75%	0.0%	0.000%
31	Tax Depr Rates		3.75%	0.000%
32	Tax Depr Rates 2001			3.750%
33	Tax Depreciation	(\$282)	(\$6)	(\$288)
34	Tax-Book Difference	(132)	(1)	(132)
35	Income Tax Rates	39.60%	39.60%	39.60%
36	Liberty Deferred Income Tax Increment	(52)	(0)	(52)
37	Liberty Cumulative Deferred Taxes			(\$52)

13 DR 552

		<u>Totals</u>		Totals		Totals	Proof
ComEd Capital Additions by year (Source:DR 552) Liberty Capital Disallowance -	n/a		n/a		n/a		
Liberty Disallowances		(11,038)		(8,395)		(2,642)	
Liberty Spread Disallowances		(\$11,038)		(\$8,395)		(\$2,642)	
		(\$277)		(\$336)		\$59	(0.0010)
		<u>2001</u>		2001		<u>2001</u>	
Liberty Disallowances – by functional							
classification		(\$11,038)		(\$8,395)		(\$2,642)	-
Liberty Proposed Depreciation Rates		2.51%		4.01%		-2.24%	
Annual Book Depreciation Expense Adjustment		(\$277)		(\$336)		\$59	(0.0010)
Accum. Book Depreciation Adjustment		277		336		(59)	0.0010
Additions for Tax Depreciation		(11,038)		(8,395)		(2,642)	_
Tax Depreciation Rates		0.000%		0.000%		0.000%	_
Tax Depr Rates		0.000%		0.000%		0.000%	_
Tax Depr Rates 2001		3.750%		3.750%		3.750%	

Tax Depreciation	(\$414)	(\$315)	(\$99)	-
Tax-Book Difference	(137)	22	(158)	0.0010
Income Tax Rates	39.60%	39.60%	39.60%	
Liberty Deferred Income Tax Increment	(54)	9	(63)	0.0004
Liberty Cumulative Deferred Taxes	(\$54)	\$9	(\$63)	0.0004

Detailed Summary of Adjustments – Northwest Project (\$000)

Liberty Adjustment for Northwest Project True Up – Dist. Plant in Service (\$3,432)

<u>Line #</u> A	Description B		ICC Interim Order <u>Totals</u> C	Liberty <u>Totals</u> D	Net <u>Change</u> E
Plant In	Service				
1	Adjustment - Commission Interim Order		(\$1,014)		
2	Liberty Adjustment - Distribution Plant in Service	_		(\$3,432)	
3	Plant-In-Service Adjustment	=	(\$1,014)	(\$3,432)	(\$2,418)
<u>Accumu</u>	lated Depreciation				
4	Adjustment - Commission Interim Order		\$14	\$0	
5	Liberty Adjustment - Distribution Plant in Service	_		\$69	
6	Accumulated Depreciation Adjustment	=	\$14	\$69	\$55
<u>Deferred</u>	<u>l Taxes</u>				
7	Adjustment - Commission Interim Order		\$10	\$0	
8	Liberty Adjustment - Distribution Plant in Service	_		\$24	
9	Deferred Tax Adjustment	=	\$10	\$24	\$14
<u>Deprecia</u>	ation Expense				
10	Adjustment - Commission Interim Order		(\$14)		
11	Liberty Adjustment - Distribution Plant in Service	_		(\$69)	
12	Depreciation Expense Adjustment	=	(\$14)	(\$69)	(\$55)
Income '	<u>Taxes</u>				
13	State Income Tax Adj Commission Interim Order	7.08%	\$1		
14	Federal Income Tax Adj Commission Interim Order	35%	\$5		

15	State Income Tax Adj Liberty Adjustment	7.08%		\$5	
16	Federal Income Tax Adj Liberty Adjustment	35%		\$22	
17	Income Tax Expense Adjustment		\$6	\$27	\$22
Total Ope	erating Expenses				
18	Adjustment - Commission Interim Order		(\$8)		
19	Liberty Adjustment - Distribution Plant in Service			(\$41)	
20	Net Operating Expenses - Adjustment		(\$8)	(\$41)	(\$33)
Line					
Sources:					
1,4,7	Docket 01-0423; Amendatory Interim Order, Appendix	A, Sch.4-Column K			
10,13,14	Docket 01-0423; Amendatory Interim Order, Appendix	A, Sch.2-Column JJ			
2	Liberty Report, Chapter Three, p. 1.				
4	Docket 01-0423; Amendatory Interim Order, Appendix	A, Schedule 4			
5,8,11	Liberty Adjustment for Northwest Project True Up - Dis		Line 2	28, 37,27	

Liberty Calculation of Annual Capital Disallowances

			<u>HVDT</u>	DIST	Totals
21	ComEd Capital Additions by year (Source:DR 552)		n/a	n/a	n/a
22	Liberty Capital Disallowance -	(\$3,432)			
23	Liberty Disallowances	_	(3,4	32)	- (3,432)
24	Liberty Spread Disallowances	_	(\$3,4	32)	(\$3,432)

Liberty Calculation of Depreciation and Deferred Taxes

		<u>HVDT</u>	<u>DIST</u>	<u>2001</u>
25	Liberty Disallowances - by functional classification	(\$3,432)		(\$3,432)
26	Liberty Proposed Depreciation Rates	2.00%	3.20%	
27	Annual Book Depreciation Expense Adjustment	(\$69)		(\$69)
28	Accum Book Depreciation Adjustment	69	69	69
29	Additions for Tax Depreciation	(3,432)		(3,432)
30	Tax Depreciation Rates	3.75%	0.0%	0.000%

31	Tax Depr Rates		3.75%	0.000%	
32	Tax Depr Rates 2001			3.750%	
33	Tax Depreciation	(129)		(129)	
34	Tax-Book Difference	(60)		(60)	
35	Income Tax Rates	39.60%	39.60%	39.60%	
36	Liberty Deferred Income Tax Increment	(24)	-	(24)	
37	Liberty Cumulative Deferred Taxes			(\$24)	

13 DR 552

	Totals	Totals	Totals	Proof
ComEd Capital Additions by year (Source:DR 552)	n/a	n/a	n/a	
Liberty Capital Disallowance - Liberty Disallowances	(11.029)	(9.205)	(2.642)	
•	(11,038)	(8,395)	(2,642)	
Liberty Spread Disallowances	(\$11,038)	(\$8,395)	(\$2,642)	(0.0010)
	(\$277)	(\$336)	\$59	(0.0010)
	<u>2001</u>	<u>2001</u>	<u>2001</u>	
Liberty Disallowances - by functional classification	(\$11,038)	(\$8,395)	(\$2,642)	-
Liberty Proposed Depreciation Rates	2.51%	4.01%	-2.24%	
Annual Book Depreciation Expense Adjustment	(\$277)	(\$336)	\$59	(0.0010)
Accum Book Depreciation Adjustment	277	336	(59)	0.0010
Additions for Tax Depreciation	(11,038)	(8,395)	(2,642)	
Tax Depreciation Rates	0.000%	0.000%	0.000%	-
Tax Depr Rates	0.000%	0.000%	0.000%	
Tax Depr Rates 2001	3.750%	3.750%	3.750%	
Tax Depreciation	(\$414)	(\$315)	(\$99)	

Tax Book Difference	(137)	22	(158)	0.0010
Income Tax Rates	39.60%	39.60%	39.60%	
Liberty Deferred Income Tax Increment	(54)	9	(63)	0.0004
Liberty Cumulative Deferred Taxes	(54)	\$9	(\$63)	0.0004

(\$171,588)

Detailed Summary of Adjustments – Unrecorded Retirements (\$000)

Liberty Adjustment for Unrecorded Retirements - Distribution Plant in Service

Line# A	Description B		ICC Interim Order Totals C	Liberty <u>Totals</u> D	Net <u>Change</u> E
Plant In	<u>Service</u>				
1	Adjustment - Commission Interim Order		(\$43,217)		
2	Liberty Adjustment - Distribution Plant in Service			(171,588)	
3	Plant-In-Service Adjustment		(\$43,217)	(\$171,588)	(\$128,371)
_	lated Depreciation		Ф42 21 7		
4 5	Adjustment - Commission Interim Order		\$43,217	171 500	
-	Liberty Adjustment - Distribution Plant in Service		¢42.217	171,588	0120.251
6	Accumulated Depreciation Adjustment		\$43,217	\$171,588	\$128,371
Deferred	l Taxes				
7	Adjustment - Commission Interim Order				
8	Liberty Adjustment - Distribution Plant in Service				
9	Deferred Tax Adjustment				
					_
	ution Expense				
10	Adjustment - Commission Interim Order		(\$1,137)	(2.072)	
11	Liberty Adjustment - Distribution Plant in Service			(3,872)	
12	Depreciation Expense Adjustment		(\$1,137)	(\$3,872)	(\$2,735)
Income '	Taxes				
13	State Income Tax Adj Commission Interim Order	7.08%	80		
14	Federal Income Tax Adj Commission Interim Order	35%	370		

Line 28, 37,27

15	State Income Tax Adj Liberty Adjustment	7.08%		274	
16	Federal Income Tax Adj Liberty Adjustment	35%		1,259	
17	Income Tax Expense Adjustment		\$450	\$1,534	\$1,083
Total O _l	perating Expenses				
18	Adjustment - Commission Interim Order		(687)		
19	Liberty Adjustment – Operating Expenses			(2,339)	
20	Net Operating Expenses - Adjustment		(\$687)	(\$2,339)	(\$1,652)
Line Sou	urces:				
1,4,7	Docket 01-0423; Amendatory Interim Order, Appendix A	, Sch.4-Column B,C,D,E			
10,13,14	Docket 01-0423; Amendatory Interim Order, Appendix A	, Sch.2-Columns C,D			

Liberty Calculation of Annual Capital Disallowances

Liberty Report, Chapter Three, p. III-2.

Docket 01-0423; Amendatory Interim Order, Appendix A, Schedule 4

Liberty Adjustment for Unrecorded Retirements - Distribution Plant in Service

				HVDT]	<u>DIST</u>	Totals
21	ComEd Capital Additions by year (Source:DR 552)		n/a		n/a		n/a
22	Liberty Capital Disallowance -	(\$171,588)					
23	Liberty Disallowances			(134,866)		(36,722)	(171,588)
24	Liberty Spread Disallowances			(\$134,866)		(\$36,722)	(\$171,588)

Liberty Calculation of Depreciation and Deferred Taxes

		<u>HVDT</u>	DIST	<u>2001</u>
25	Liberty Disallowances - by functional classification	(\$134,866)	(\$36,722)	(\$171,588)
26	Liberty Proposed Depreciation Rates	2.00%	3.20%	
27	Annual Book Depreciation Expense Adjustment	(\$2,697)	(\$1,175)	(\$3,872)
28	Accum Book Depreciation Adjustment	134,866	36,722	171,588
29	Additions for Tax Depreciation			
30	Tax Depreciation Rates	3.75%	0.0%	0.000%
31	Tax Depr Rates		3.75%	0.000%

4

5,8,11

Final Report – Public Version Proprietary and Confidential Information Redacted				Chapter Three Expenditures
32	Tax Depr Rates 2001			3.750%
33	Tax Depreciation	\$0	\$0	\$0
34	Tax-Book Difference			
35	Income Tax Rates	39.60%	39.60%	39.60%
36	Liberty Deferred Income Tax Increment			
37	Liberty Cumulative Deferred Taxes			

Line Sources:

13 DR 552

Ratio Line 13 by year to total x Line 14

Detailed Summary of Adjustments – Change in Depreciation Method (\$000)

Liberty Adjustment for Change in Depr. Method Retirements – Distribution Plant in Service

(\$123,821)

Line # A	<u>Description</u> B	ICC Interim Order <u>Totals</u> C	Liberty <u>Totals</u> D	Net <u>Change</u> E
Plant In	Service			
1	Adjustment - Commission Interim Order			
2	Liberty Adjustment - Distribution Plant in Service		(123,821)	
3	Plant-In-Service Adjustment		(\$123,821)	(\$123,821)
<u>Accumu</u> 4	Adjustment - Commission Interim Order			
5	Liberty Adjustment - Distribution Plant in Service		123,821	
6	Accumulated Depreciation Adjustment		\$123,821	\$123,821
Deferrea 7 8	Adjustment - Commission Interim Order Liberty Adjustment - Distribution Plant in Service Deferred Tax Adjustment			
<u>Deprecia</u>	ation Expense			
10	Adjustment - Commission Interim Order			
11	Liberty Adjustment - Distribution Plant in Service		(3,777)	
12	Depreciation Expense Adjustment		(\$3,777)	(\$3,777)
Income !	Taxes			
13	State Income Tax Adj Commission Interim Order 7.08%			

14	Federal Income Tax Adj Commission Interim Order	35%			
15	State Income Tax Adj Liberty Adjustment	7.08%		267	
16	Federal Income Tax Adj Liberty Adjustment	35%		1,228	
17	Income Tax Expense Adjustment			\$1,496	\$1,496
Total On	perating Expenses				
18	Adjustment - Commission Interim Order				
19	Liberty Adjustment – Operating Expenses			(\$2,281)	
20	Net Operating Expenses - Adjustment			(\$2,281)	(\$2,281)
Line Sou	irces.				
1,4,7	Docket 01-0423; Amendatory Interim Order, Appendix A,	Sch 4-Column B C I) E		
10,13,14	•		7, L		
2	Liberty Report, Chapter Three, p. III-2.	Sen.2 Corannis C,D			
4	Docket 01-0423; Amendatory Interim Order, Appendix A,	Schedule 4			
5,8,11	Liberty Adjustment for Change in Depr. Method Retireme		nt in Service	Line 28, 37,27	
Liberty	Calculation of Annual Capital Disallowances		HVDT	DIST	Totals
21	ComEd Capital Additions by year (Source:DR 552)		n/a	<u>DIST</u> n/a	n/a
22	Liberty Capital Disallowance -	(\$123,821)	11/ 4	11/ 4	11/4
23	Liberty Disallowances	(\$123,021)		(123,821)	(123,821)
24	Liberty Spread Disallowances			(\$123,821)	(\$123,821)
Liberty	Calculation of Depreciation and Deferred Taxes				
			HVDT	DIST	2001
25	Liberty Disallowances - by functional classification		<u> </u>	(\$123,821)	(\$123,821)
26	Liberty Proposed Depreciation Rates			(ψ123,021)	(ψ123,021)
27	Annual Book Depreciation Expense Adjustment			(\$3,777)	(\$3,777)
28	Accum Book Depreciation Adjustment		-	123,821	123,821

29

Additions for Tax Depreciation

30 31 32 33	Tax Depreciation Rates Tax Depr Rates Tax Depr Rates 2001 Tax Depreciation	3.75%	0.0% 3.75%	0.000% 0.000% 3.750%
34 35	Tax-Book Difference Income Tax Rates	39.60%	39.60%	39.60%
36 37	Liberty Deferred Income Tax Increment Liberty Cumulative Deferred Taxes			-

Line Sources:

13 DR 552

Ratio Line 13 by year to total x Line 14

Detailed Summary of Adjustments – Change in Depreciation Rate (\$000)

Liberty Adjustment for Change In Depreciation Rates - Distribution Plant in Service

(\$31,768)

		ICC Interim Order	Liberty	Net
Line #	<u>Description</u>	Totals	<u>Totals</u>	<u>Change</u>
A	В	C	D	E
Plant In	Service			
1	Adjustment - Commission Interim Order			
2	Liberty Adjustment - Distribution Plant in Service			
3	Plant-In-Service Adjustment			
<u>Accumu</u>	lated Depreciation			
4	Adjustment - Commission Interim Order			
5	Liberty Adjustment - Distribution Plant in Service			
6	Accumulated Depreciation Adjustment			
<u>Deferrea</u>	<u>l Taxes</u>			
7	Adjustment - Commission Interim Order			
8	Liberty Adjustment - Distribution Plant in Service			
9	Deferred Tax Adjustment			
<u>Deprecia</u>	ation Expense			
10	Adjustment - Commission Interim Order			
11	Liberty Adjustment - Distribution Plant in Service		(31,768)	
12	Depreciation Expense Adjustment	\$0	(\$31,768)	(\$31,768)

Income Taxes

13 State Income Tax Adj. - Commission Interim Order

7.08%

14	Federal Income Tax Adj Commission Interim Order	35% -	-		
15	State Income Tax Adj Liberty Adjustment	7.08%		2,249	
16	Federal Income Tax Adj Liberty Adjustment	35%		10,332	
17	Income Tax Expense Adjustment	_	\$0	\$12,581	\$12,581
<u>Total O</u> 1	perating Expenses				
18	Adjustment - Commission Interim Order		\$0		
19	Liberty Adjustment – Operating Expenses			(\$19,187)	
20	Net Operating Expenses - Adjustment	_	\$0	(\$19,187)	(\$19,187)
1,4,7 10,13,14 2 4	Liberty Report, Chapter Three, p. III-2.				
5,8,11	Docket 01-0423; Amendatory Interim Order, Appendix A, So Liberty Adjustment for Change In Depreciation Rates - Distr		,	Line 28, 37,27	
5,8,11					
5,8,11 Liberty	Liberty Adjustment for Change In Depreciation Rates - Distr Calculation of Annual Capital Disallowances	ibution Plant in Service	<u>HVDT</u>	<u>DIST</u>	<u>Totals</u>
5,8,11 <u>Liberty</u> 21	Liberty Adjustment for Change In Depreciation Rates - Distr Calculation of Annual Capital Disallowances ComEd Capital Additions by year (Source:DR 552)	ibution Plant in Service			<u>Totals</u> n/a
5,8,11 Liberty 21 22	Liberty Adjustment for Change In Depreciation Rates - Distr Calculation of Annual Capital Disallowances ComEd Capital Additions by year (Source:DR 552) Liberty Capital Disallowance -	ibution Plant in Service	HVDT n/a	DIST n/a	n/a
5,8,11 <u>Liberty</u> 21	Liberty Adjustment for Change In Depreciation Rates - Distr Calculation of Annual Capital Disallowances ComEd Capital Additions by year (Source:DR 552)	ibution Plant in Service	<u>HVDT</u>	<u>DIST</u>	<u></u>

Liberty	Calculation of Depreciation and Deferred Taxes			
		<u>HVDT</u>	DIST	<u>2001</u>
25	ComEd Jurisdictional Depreciable Asset Claim	\$1,286,032	\$6,656,010	\$7,942,042
26	Liberty Proposed Reduction to Depreciation Rates	-0.40%	-0.40%	
27	Annual Book Depreciation Expense Adjustment	(\$5,144)	(\$26,624)	(\$31,768)
28	Accum Book Depreciation Adjustment			
29	Additions for Tax Depreciation			

30 31 32	Tax Depreciation Rates Tax Depr Rates Tax Depr Rates 2001	3.75%	0.0% 3.75%	0.000% 0.000% 3.750%
33	Tax Depreciation	\$0	\$0	\$0
34	Tax-Book Difference			
35	Income Tax Rates	39.60%	39.60%	39.60%
36	Liberty Deferred Income Tax Increment			
37	Liberty Cumulative Deferred Taxes			

Line Sources:

DR 552 13

15 Ratio Line 13 by year to total x Line 14

Appendix Three-B – Analysis of Distribution Plant Assets (\$000)

			TD 4.1		Addition &		0/ B !! I		=	-	Rel. Reviewed
			Total Add. &		Transfers Identified As		% Reliab. Add's To	Reviewed		To Total	Add's Rvd. to Total
<u>Dates</u>	Description	Totals	Transfers	Ref.	Reliability	Ref.	Total Add's	By Liberty	Ref.	Reliab.	Additions
	Per Books:				<u> </u>						
12/31/1998	Balance	\$6,136,200									
1999	Additions	345,245	\$345,245	1	\$ 147,653	8,12	42.77%	\$131,554	12	89.10%	38.10%
1999	Retirements	(47,923)									
1999	Adjustments	0									
1999	Transfers	1,088,745	1,088,745	5	145,110	11,15	13.33%	22,905	15	15.78%	2.10%
12/31/1999	Balance	\$7,522,267									
2000	Additions	407,539	407,539	2	224,231	9,13	55.02%	189,864	13	84.67%	46.59%
2000	Retirements	(18,103)									
2000	Adjustments	0									
2000	Transfers	228,522	228,522	3,4	221,382	10,14	96.88%	175,031	14	79.06%	76.59%
12/31/2000	Balance	\$8,140,225									
2000	Pro Forma Additions:										
2000 Projects 2001	Not Declared In-Service till 1Q 2001	99,520	99,520	6	99,520	16	100.00%	87,901	16	88.33%	88.33%
Projects 2001	Formally Declared In-Service 1Q 2001	14,146	14,146	6	14,146	16	100.00%	2,004	16	14.17%	14.17%
Projects 2001	Not Declared In-Service till 1Q 2001	19,958	19,958	6	19,958	16	100.00%	19,958	16	100.00%	100.00%
Projects	Estimated to be In-Service 2Q 2001	126,592	126,592	6	126,592	16	100.00%	126,592	16	100.00%	100.00%
6/30/2001	Sub-Total Distribution Plant	\$8,400,440	\$2,330,266		\$998,591		42.85%	\$755,809		75.69%	32.43%
12/31/2000	Construction Work In Progress	20,869	20,869	7					. <u>-</u>		
6/30/2001	Total Distribution Plant As Filed	\$8,421,309	\$2,351,135		\$998,591		42.47%	\$755,809	. =	75.69%	32.15%

References:

1-DR 177, Bates A0026448-A0026456.

Projects

\$ 13,653

1,589

<u>Totals</u>

\$ 131,554

\$ 189,864

Single

Source

PO's

Units

\$ 119,476 \$ 10,489

\$ 153,383 \$ 22,828

2-DR 177, Bates A0026457-A0026475.

3-DR 178, Bates A0025864-A0025886.

4-IIEC 3.098 (Bates IIEC 0000947- IIEC 0000952)

5-DR 599, DR599Supp(2) AttachmentB (Bates Label A0072763)

6-DR 726, DR726 (Bates Label A0070649) WPB 2.1a;2.2a, WPB-2.2b.

7-DR 468.

8-DR 283 4th Supp (Bates Label A0109840).

9-DR 283 4th Supp (Bates Label A0109840).

10-DR 283 4th 6/25 Supp (Bates Label A0109839).

11-DR 690 (Bates Labeled A0110268).12- LibWS1999 Additions Project Summary re DR283.13-LibWS2000 Additions Project Summary re: R283 1stSupp.

14-LibWS99-2000 re DR283 6/25Supplement.

15-LibWSDR#690, 1999.

16-LIbWSDR726 and LibWSProForma 2.1a, 2.2a and 2.2b.

Sources:

FERC Form 1 for 1999 and 2000.

WPB-2.1a.

WPB-2.2a, pg 1of 2.

WPB-2.2a, pg 2of 2.

WPB-2.2b, pg 1-3.

Schedule B-1, ln 2, cl. D.

Schedule B-1, ln 10, cl. D.

^{*} For 1999 of the \$147,095,736 of reliability projects identifed \$124,191,106 were pre 1999 in-service dates leaving \$22,904,630 of 1999 In-Service Additions to be reviewed

Appendix Three-C – ABB Contract Excess Overtime

Assumptions for Hourly Labor Rates

MJ Electric

Selected Job Classes - Local 9 IBEW

Selected Job Classes - Lo	Straight Time	1 1/2 Time	Double Time	% Chg. ST to 1/12	% Chg. ST to DT
General Foreman					
Foreman					
Journeyman					
Lineman					
Journeyman					
Operator					
Groundman Helper					
Material Handler					
Apprentice Class 1					

Selected Job Classes - Local 196 IBEW

	Straight Time	1 1/2 Time	Double Time	% Cng. ST to 1/12	% Cng. ST to DT
General Foreman					
Foreman					

Journeyman Groundman Equipment Operator Apprentice 1st 6 mo			

Northwest Contractors

	Straight Time	1 1/2 Time	Double Time	% Chg. ST to 1/12	% Chg. ST to DT
Carpenter Foreman					
Carpenter					
Labor Foreman					
Laborer					

Calculation of Excess Overtime Cost Electrical (MJ and Hyre) **Civil (NW Contractors)** Total **Total Project** 1 1/2 Time Man-hours Hours 1 1/2 Time Hours **Total** Diversey Northwest Ohio Ring Bus Assumed Avg. Rate Electrical (MJ and Hyre) **Civil (NW Contractors) Project** 1 1/2 Time **Total** 1 1/2 Time **Total Total** Diversey Northwest Ohio Ring Bus Total **Electrical (MJ and Hyre) Civil (NW Contractors) Total Hours** 1 1/2 Time **Total Hours** 1 1/2 Time Diversey Northwest Ohio Ring Bus Assumed Avg. Rate Electrical Civil Project ST1 1/2 Time ST 1 1/2 Time **Total Total Total**



Appendix Three-D – ABB Contract Expediting Charges

	Overhead Markup		
	Net Adjustment	Applied By ABB	Gross Adjust.
Northwest	·		·
Expediting 138kV electrical equipment			
Overheads/Warranties to schedule changes			
<i>Diversey</i> Expediting portion of 138kV yard and steel/concrete for building			
Ohio Ring Bus			
Mobilization of Swiss workforce			
Total expediting charges			\$1,963,045

Information taken from "Proposed Changes to the ABB/City of Chicago Project," dated March 11, 2000 from DR 24 (Bates A0007762 through A0007769).

Overhead markup percentages taken from DR 687, as gross margin divided by direct cost.